

### AMENDMENTS TO THE CLAIMS

1. - 4. (Cancelled)

5. (New) A method for producing a magnetic recording medium comprising a flexible support, a lower non-magnetic layer and an upper magnetic layer, said method comprising the steps of:

supplying a flexible support,

forming a lower non-magnetic layer which comprises a non-magnetic powder and a binder on said flexible support, and

forming an upper magnetic layer which comprises a magnetic powder, a binder and an anticorrosive agent on said lower non-magnetic layer by applying a magnetic paint for an upper magnetic layer on said lower non-magnetic layer, said upper magnetic layer having a SFD value of 0.5 or less, the magnetic powder contained in the upper magnetic layer having an average major axis length of 80 nm or less, and a SFD value of the upper magnetic layer being 1.2 times or less the initial SFD value after storing the magnetic recording medium at a temperature of 60°C and a relative humidity of 90% RH for 90 days,

wherein said magnetic paint for the upper magnetic layer is prepared by adding the anticorrosive agent to said magnetic layer after kneading remaining components of the upper magnetic layer.

6. (New) The method for producing a magnetic recording medium according to claim 5, wherein the lower non-magnetic layer has a thickness of 0.5 to 3  $\mu\text{m}$ .

7. (New) The method for producing a magnetic recording medium according to claim 5, wherein the upper magnetic layer has a thickness of 120 nm or less.

8. (New) The method for producing a magnetic recording medium according to claim 5, wherein the flexible support possesses a thickness of from 2 to 7  $\mu\text{m}$ .

9. (New) The method for producing a magnetic recording medium according to claim 5, wherein said magnetic powder is a ferromagnetic powder.

10. (New) The method for producing a magnetic recording medium according to claim 5, wherein said binder is selected from the group consisting of combinations of a polyurethane resin and at least one resin selected from the group consisting of a vinyl chloride resin, a vinyl chloride-vinyl acetate copolymer resin, a vinyl chloride-vinyl alcohol copolymer resin, a vinyl chloride-vinyl acetate-vinyl alcohol copolymer resin, a vinyl chloride-vinyl acetate-maleic anhydride copolymer resin, a vinyl chloride-hydroxyl group-containing alkyl acrylate copolymer resin and nitrocellulose.

11. **(New)** The method for producing a magnetic recording medium according to claim 5, wherein said anticorrosive agent is selected from the group consisting of boric acid esters, phosphate esters and silane coupling agents.

12. **(New)** The method for producing a magnetic recording medium according to claim 5, wherein the method further comprises the step of:

forming a backcoat layer on a surface of the flexible support that is opposite to a surface of the flexible support on which the lower non-magnetic layer and the upper magnetic layer are formed.